sures like the sanction of reconstruction, revival or rehabilitation packages, change in management, amalgamation, and the sale or lease of assets are tagen depending on the circumstances in each case provided viability is subsequently likely. In respect of non-viable units, the Board for Industrial and Financial Reconstruction (BIFR) is empowered to order the winding up of the unit through the High Court concerned. The liquidator so appointed by the Court distributes the proceeds realised from put of the sale of assets of the units in accordance with the law. IDBI also attempts to negotiate with the units and their *pro*-moters for one time settlements. Where units are nationalised, IDBI (like other financial institutions) is entitled to receive 25 per cent of its pre-takeover dues within 3 months and the balance 75 per cent over 7 years with interest at 2 per cent above the bank rate.

Proceedings pending against M/s. I.T.C. Ltd. in Madras High Court

296. DR. BAPU KALDATE:

SHRIMATI KAMLA SINHA:

SHRI MOHAMMED AFZAL alias MEEM AFZAL:

Will the Minister of FINANCE be pleased to refer to the answer to Unstarred Question 401 given in the Rajya Sabha on the 28th December, 1989 and state the latest position with regard to the vacation of stay order field by Government against the stay granted by the Madras High Court in conenction with the recovery of con--firmed demand of Rs. 27.8 crore from M/s. I.T.C. Ltd., Bangalore?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI RAMESHWAR THAKUR): The case was listed before the Madras High Court for final disposal before summer vacation 1991 but, it did not come up for hearing and after re-opening of the Court it has not been listed for hearing. The Standing Counsel has been requested to rake necessary steps for early disposal of the writ petition.

Income Tax and Central Excise dues against cigarette companies

297. DR. BAPU KALDATE:

SHRIMATI KAMLA SINHA:

SHRI MOHAMMED AFZAL alias MEEM AFZAL:

SHRI MENTAY PADMANA-BHAM:

Will the Minister of FINANCE be pleased to state:

(a) what is the total central excise duty and income tax dues against the cigarette companies like ITC Limited, GTC Limited, VST Limited, respectively; and

(b) what are the details of the show cause notices pending adjudication against all these companies before Collector (Appeals) at various places in the country and what is their present position ?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI RAMESHWAR THAKUR): (a) The Central excise and Income-Tax arrears against major cigarette companies are as under:

{Rs. in crores)

Name of the Company	Arrears
Central Excise	
1. M/s ITC Ltd.	112·42
2. M/s GTC Ltd.	28·00
3. M/s NTC Ltd.	21·58
4. M/s VST Ltd.	Nil

Name of the Company	Arrears
5. M/s Master Tabacco Co.	0·35
6. M/s North India Tabacco Co.	0·56
7. M/s Asia Tobacco Co.	0·10
8. M/s Tirupati Cigarettes (P) Ltd.	0·31
9. M/s J.K. Cigarettes Ltd.	0·07
10. M/s Srichandra Tobacco Ltd.	13·10
11. M/s Suvarna Filter & Tobacco Products Ltd.	9·65
12. M/s North Eastern Tobacco Co. Ltd.	0·40
13. M/s Universal Tobacco Co.	2·11
14. M/s Hilton Tobacco Ltd.	0·36
Income Tax	
1. M/s ITC Ltd.	Nil
2. M/s GTC Ltd.	181·61
3. M/s VST Ltd.	Nil
4. M/s Godfrey Philips India Ltd.	2·28
5. M/s New Tobacco Co.	2·18
6. M/s Duncan Tobacco Ltd.	6·30

(b) There are two cases pending beofre Collector (Appeals), one case is against M/s ITC Ltd- and the other is against J. *K.* Cigarette Ltd. involving Rs. 80.30 orores and Rs. 0.22 crores respectively. M/s ITC Ltd. has made a predeposit of Rs. 20 crores.

Payment of DA to Central Government Employees

298. SHRI RAMSINH RATHWA:
SHRI SURESH PACHOURI:
SHRI SYED SIBTEY RAZI:
DR. RATNAKAR PANDEY:
SHRI BEKAL UTSAHI:

Will the Minister; of FINANCE be pleased to state:

(a) whether it is a fact that one more instalment of Dearness Allowance has become due to Central Government employees w.e.f. 1st July, 1991;

(b) if so, when Government proposes to release it;

(c) what is the present wholesale price index;

(d) whether payment of D.A. due from July, 1991 willl be corresponding to present index of price level;

(e) whether Government propose to convert present DA as Dearness Pay upto 50 per cent of DA; and

(f) if so, the details thereof?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI SHANTARAM POTDUKHE): (a) Yes, Sir.

(b) As per the existing instructions, the instalment of Dearness Allowance doe